EXHIBIT III-DB1

| REPORT NAME: **SCO Reconciliation Report** | REPORT NO: **CSTARDB1** |
| --- | --- |

| **PURPOSE:** | Displays summarized appropriation amounts used in the monthly SCO/CALSTARS reconciliations. |
| --- | --- |
| **DESCRIPTION:** | This report combines data from the Appropriation and Document Files by Enactment Year. It is used in conjunction with the HB4 Report for reconciling appropriation accounts with the SCO. It is supported by the D16 Report. The D16 Report lists documents that make up the totals that appear on the DB1 Report. See the DB2 Report for automated SCO reconciliations. |

**REPORT REQUEST OPTIONS:**

  **Report Period:**

  **FM:** CM, PM or PY
  **P:** Not Applicable

  **Level of Detail:**

| Index (I) | Program (P) | Object/Source(O/S) | Fund (F) |
| --- | --- | --- | --- |
| 0-No Organization | Not Applicable | Not Applicable | 1-Fund |
| 1-Section | | | 2-Fund Detail |

  **Fund Selection:** Blank (all Funds) or any valid Fund, except Fund 0998.

  **GLAN Selection:** Used to select a specific Enactment Year,
  Blank (all Enactment Years) or any valid 4-digit Enactment Year

  **Additional Report Selection Options:** Not applicable

  **Destination Options:** All available output media

  **E1 (Electronic Storage) Report Request Options**: E1 options are limited to the following:

  Report Period FM: PM or PY
  Level of Detail: All options available
  Fund Selection: Blank only

**FINANCIAL ELEMENTS:**

  **Beginning Balance:** The ending balance from the prior month's DB1. Normal balance is a Debit for Receivables; Credit for Payables.

  **Net Monthly Activity:** Activity occurring during the month for the General Ledger (GL) within the Appropriation Account. Balance may be either a Debit or a Credit.

  **Ending Balance:** Calculated as the sum of Beginning Balance and Net Monthly Activity. Normal balance is a Debit for Receivables; Credit for Payables.

  **Balance for SCO Reconciliation:** Ending Balance with the correct sign required for entry on the SCO/CALSTARS reconciliation forms. Usually the reverse sign of the Ending Balance.

EXHIBIT III-DB1 (Continued)

| REPORT NAME: **SCO Reconciliation Report** | REPORT NO: **CSTARDB1** |
|---|---|

**SPECIAL NOTES:**

Data is displayed in one of these GL Type classifications:
Receivables:     Document File records with GLs 0001-1999;
Payables:         Document File records with GLs 3000-6170;
Other:             Document File records with  GLs 2000-2999 and 6171-9999 and all
                      Appropriation File records.

The report is organized by SCO Type in the same order as the SCO Agency Reconciliation Report: SCO Type R-Revenues first; then D-Disbursements (Expenditures), F-Reimbursements, F-Federal Funds, T-Operating Transfers and finally,  D-Disbursements (Advances).

Document File records are included when they have an Appropriation Symbol, are not in Fund 0998 (ORF), <u>and</u> the GL is one of the following:  1190, 1311 through 1314, 1320, 1330, 1400, 1500, 1710, 1730, 1740, 1750, 3010, 3020, 3110, 3210, 3220, 3290, 3310, 6150 or 6170.  Document File records in GLs 1400, 1500 and 3020 are not included when they do not have an Appropriation Symbol.

Document File records with a zero balance are excluded from the report.

Document File records with an AS Table Account Type of **CA** are identified as the "Clearing Account."

Document File records with a Source of **4nnnnn**, **58nnnn** or **9nnnnn** do not have Source displayed on the report.

Scheduled Reimbursements includes Appropriation File records with Account Type **90**, or any other Account Type (except **91** or **92**) that contains data in one of the Reimbursement Financial Fields. Miscellaneous Reimbursements have an Account Type of **92** and Unscheduled Reimbursements have an Account Type of **91**.

If the AS Table Account Type is **PR**, the Reference is followed with the FFY from the AS Table.

If the Reference is **980**, it is set to **000** for display on the report.

Account Type **CA** has Program set to **99**.

The following Appropriation File financial fields are shown as specific GLs on the report:

| GL | AP File Financial Field |
|---|---|
| 6297 | Net Cost Allocation |
| 6297 | SCO PFA Posted |
| 1110 | Unremitted Abatement, Revenue & Reimbursement |
| 1115 | Intransit Abatement, Revenue & Reimbursement |
| 6160 | Monthly Allocated Encumbrances |
| 6151 | Annual Allocated Encumbrances |

EXHIBIT III-DB1 (Continued)

| REPORT NAME: **SCO Reconciliation Report** | REPORT NO: **CSTARDB1** |
|---|---|

**REPORT SORT:**

| DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL |
|---|---|---|---|
| Section | Level of Detail: I | Yes | No |
| Fund | Level of Detail: F | Yes | No |
| ENY | None | Yes | No |
| Reference | None | Yes | No |
| SCO Type | None | Yes | No |
| Account Type | None | Yes | No |
| Program/Category/Source [1] | None | Yes | No |
| General Ledger Type Number | Not shown on report [2] | No | No |
| General Ledger Type | Not shown on report [2] | No | No |
| General Ledger | None | No | Yes |

[1]   Program/Category/Source records are sorted in the following sequence:

Clearing Account (Account Type **CA**);
Category;
Program; then
Source Code.

[2]   The following values are assigned for GL Type Number and GL Type based on the GL Number:

| GLAN SERIES | No. | TYPE |
|---|---|---|
| 0001 - 2000 | 1 | Receivables |
| 2999 - 6170 | 2 | Payables |
| All Others | 4 | Other |

EXHIBIT III-DB1 (Continued)

**DB1 Report SCO Type File Classification**

This table displays the report selection criteria. The DB1 Report uses Source for matching. Document File records with Source **4nnnnn**, **58nnnn** or **9nnnnn** are ignored when matching Appropriation File records because these codes are not posted to the Appropriation File.

| SCO Type | DF File Record Selection Criteria | AP File Record Selection Criteria |
|---|---|---|
| R - Revenues | SCO Type "R - Revenue" assigned if Fund is NOT 0888 or 0890 and when:<br>1) GL is 1320, 1330, 1400, 1500 or 3020; Appropriation Symbol is present; AND Source is **400000-579999**, **590000-699999**.<br>2) GL is 1313 or 1314; AND Appropriation Symbol is present. | SCO Type "R - Revenue" assigned if Fund is NOT 0888 or 0890 for:<br>1) Unremitted Revenue–shown as GL 1110-Unremitted Cash.<br>2) In-transit Revenue–shown as GL 1115-Cash in Transit. |
| D - Disbursements (Expenditures) | SCO Type "D - Disbursement (Expenditures)" assigned when:<br>1) GL is 1311, 3010, 3040, 3110, 3210, 3220, 3290, 3310, 6150 or 6170; AND Appropriation Symbol is present.<br>2) GL is 1320, 1330, 1400, 1500 or 3020; Appropriation Symbol is present; AND Source is **blank, 000000-299999, 580000-589999**.<br>3) GL is 3020 and Appropriation Symbol is NOT present. | SCO Type "D - Disbursement (Expenditures)" assigned for:<br>1) Unremitted Abatements–shown as GL 1110-Unremitted Cash.<br>2) In-Transit Abatements–shown as GL 1115-Cash in Transit.<br>3) SCO PFA Posted Less Net Cost Allocation–shown as GL 6297-PFA Outstanding.<br>4) Displays either Monthly Allocated Encumbrances–shown as GL 6160-Monthly Allocated Encumbrances; OR Annual Allocated Encumbrances–shown as GL 6151-Annual Allocated Encumbrances. |
| F - Reimbursements | SCO Type "F - Reimbursements" assigned when:<br>1) GL is 1320, 1330, 1400, 1500 or 3020; Appropriation Symbol is present; AND Source is **9nnnnn**.<br>2) GL is 1312 AND Appropriation Symbol is present. | SCO Type "F - Reimbursements" assigned for:<br>1) Unremitted Reimbursements–shown as GL 1110-Unremitted Cash.<br>2) In-Transit Reimbursements–shown as GL 1115-Cash in Transit. |
| F - Federal Funds | SCO Type "F - Federal Funds" assigned if Fund is 0888 or 0890 and when:<br>1) GL is 1320, 1330, 1400, 1500 or 3020; Appropriation Symbol is present; AND Source is **400000-579999**, **590000-699999**.<br>2) GL is 1313 or 1314; AND Appropriation Symbol is present. | SCO Type "F - Federal Funds" assigned if Fund is 0888 or 0890 for:<br>1) Unremitted Revenue–shown as GL 1110-Unremitted Cash.<br>2) In-Transit Revenue–shown as GL 1115-Cash in Transit. |
| T - Operating Transfers | SCO Type "T - Operating Transfers" assigned when:<br>1) GL is 1320, 1330, 1400, 1500 or 3020; Appropriation Symbol is present; AND Source is **3nnnnn**.<br>2) GL is 1400, 1500; AND Appropriation Symbol is NOT present. | No matching Appropriation File records. |
| D - Disbursements (Advances) | SCO Type "D - Disbursement (Advances)" assigned when:<br>GL is 1190, 1710, 1730, 1740 or 1750; AND Appropriation Symbol is present. | No matching Appropriation File records. |

EXHIBIT III-DB2

| REPORT NAME: | **SCO/CALSTARS Monthly Reconciliation Report** | REPORT NO: **CSTARDB2** |
|---|---|---|

| **PURPOSE:** | Used to perform the monthly appropriation reconciliation of CALSTARS to the SCO balances. |
|---|---|

| **DESCRIPTION:** | The report combines Appropriation File and Document File data with the SCO Agency Reconciliation File (SCO Agency File) for the purpose of performing an automated reconciliation of Appropriation Balances between SCO and CALSTARS. Records from each of these files are combined with the SCO Account information shown on the SCO Agency Reconciliation Report. The SCO Account information for the CALSTARS Appropriation File and Document File records is maintained in the AS Table. The report shows one appropriation item per page and indicates whether or not the CALSTARS Appropriation Balance matches the balance per SCO. The report is printed in a worksheet format that may be used to identify and reconcile out of balance appropriations. This report may also be used to verify that the SCO Account Segments in the AS Table are set up correctly for the Automated Year-end process. |
|---|---|

**REPORT REQUEST OPTIONS:**

**Report Period:**

**FM:**    PM or PY (See special notes.)
**P:**    B=Balanced records only; U=Unbalanced records only; Blank=All records

**Level of Detail:**

      Index (I)
0 – all the report
1 - all detail account types "D", "R", "T" "F"
2 - only control accounts
    "C" and "Q" accounts
3 - just disbursing accounts "D"
4 - just revenue accounts "R"
5 - just transfer accounts "T"
6 - just reimbursements "F"

| Program (P) | Object/Source(O/S) | Fund (F) |
|---|---|---|
| 0-No Appropriation Titles | Not Applicable | Not Applicable |
| 1-Prints Appropriation Titles | | |

**Fund Selection:**    Blank (all Funds) or any valid Fund

**GLAN Selection:**    Used to select a specific enactment year.
                  Blank (all Enactment Years) or any valid 4-digit Enactment Year.

**Additional Report Selection Options:** Not applicable

**Destination Options:**   All available output media

**E1 (Electronic Storage) Report Request Options**: E1 options are limited to the following:

        Report Period FM:  All options available
                  P:  Blank only
        Level of Detail:     All options available
        Fund Selection:     Blank only
        GLAN Selection:    Blank only

EXHIBIT III-DB2

| REPORT NAME:   **SCO/CALSTARS Monthly Reconciliation Report** | REPORT NO:  **CSTARDB2** |
|---|---|

**FINANCIAL ELEMENTS:**

**HEADER:**

**SCO Account:** This is the SCO Account Information used to match SCO and CALSTARS data for this report. For the CALSTARS data, the SCO Account Information comes from the AS Table. This information should agree with the appropriation coding on the SCO Agency Reconciliation Report. The fields displayed are as follows: ORG, FUND, SUB-FD, EY, REF, CAT, PGM, ELEM, COMP, TASK, REV-ACCT, AT, CT. This segment is blank for an appropriation item if the AS Table SCO Account Segment is blank.

**CALSTARS Account:** Within each SCO Account, the following CALSTARS fields are displayed: ORG, SEC, FUND, FD-DTL, EY, REF, CAT, OBJ, OD, PGM, ELEM, COMP, TASK, SOURCE, AT, FFY, APPN-SYM.  The CALSTARS Account fields display the appropriation coding structure maintained within the CALSTARS Appropriation and Document Files.  This coding structure may be different from the SCO Account Information due to coding difference between SCO and CALSTARS.

With some exceptions, if any of the CALSTARS fields are not unique, multiple appropriation coding lines will be displayed in the CALSTARS Account section.  The Section field and the Fund Detail field will display '**\***' when multiple values are encountered.  For Partial Reappropriations (where the CALSTARS Account Type is **PR**), the REFERENCE field will display the reference value followed by the last two digits of the FFY (i.e., 00198).

If the SCO Account section above is blank, the CALSTARS Account fields will continue to display the appropriation coding structure as reflected in the CALSTARS files. However, a change in any one field value, with some exceptions, will cause a page break to occur. For the Section and the Fund Detail fields, multiple values will cause '**\***' to be displayed and page breaking will not occur. The DB2 report may still be used by Agencies as a worksheet in the reconciliation process, however, the SCO Account section must be written manually.

**ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:**

**Budget/Adjust/Advance:** The ending balance from the SCO Agency Reconciliation Report (FC-320-01-P) Budget/Adjustments and Advances columns.

**Receipt/Disbursements:** The ending balance from the SCO Agency Reconciliation Report Expend/Revenue column.

**Balances:** The ending balance from the SCO Agency Reconciliation Report Avail/Unrealized column.

**APPLY: CURRENT YEAR ACCRUALS:**

Accrual information is extracted for the reconciliation process from the CALSTARS Appropriation File and the Document File and displayed in this section summarized by General Ledger.

Document File records are included in this section when they have an Appropriation Symbol, are not in Fund 0998 (ORF), and the GL is one of the following: 1190, 1311 through 1314, 1320, 1330, 1400, 1500, 1710, 3010, 3020, 3110, 3210, 3220, 3290, 3310, 6150 or 6170.  Records with a zero balance are excluded from the report.

EXHIBIT III-DB2

| REPORT NAME: **SCO/CALSTARS Monthly Reconciliation Report** | REPORT NO: **CSTARDB2** |
|---|---|

**FINANCIAL ELEMENTS: (Continued)**

**APPLY: CURRENT YEAR ACCRUALS (Continued):**

Appropriation File records are included when balances are found in any one of the AP File Financial Fields listed and they are displayed on DB2 report by the GLs shown:

| **GL** | **AP File Financial Field** |
|---|---|
| 6297 | Net Cost Allocation |
| 6297 | SCO PFA Posted |
| 1110 | Unremitted Abatement, Revenue, Reimbursement |
| 1115 | Intransit Abatement, Revenue, Reimbursement |
| 6160 | Monthly Allocated Encumbrances |
| 6151 | Annual Allocated Encumbrances |

**NOTE**: GL 6297 is shown as the sum of the Net Cost Allocation and SCO PFA Posted financial fields. GL 6151 is displayed on a PY report. GL 6160 is displayed on a PM report.

**Budget/Adjust/Advance:** This column is blank because accruals are not reported as Budgets/Adjustments or Advances.

**Receipt/Disbursements:** The summarized GL balance of Document and Appropriation File records with the correct sign required for entry on the SCO/CALSTARS reconciliation forms. Usually the reverse sign of the GL normal balance.

**Balances:** The sum of the Budget/Adjust/Advance and Receipt/Disbursements columns.

**Total Accruals:** The sum by column of the accruals listed.

**SCO ADJUSTED BALANCE:** The sum of the Account Balance Per State Controller's Office Records and the Total Accruals from the Balances column. This total should balance to the Balance Per CALSTARS if there are no reconciling items.

**Adjustment to SCO Accounts:** This worksheet area is designed for agencies to list the reconciling items pending with the SCO in which the CALSTARS records are correctly posted. In the Date Corrected area list the SCO document number and date of the correcting entry.

**SCO Final Adjusted Balance:** If reconciling items were entered above, use this section to summarize the SCO Adjusted Balance and the Adjustment to SCO Accounts by column.

**BALANCE PER CALSTARS:** The Appropriation balance shown in this section is extracted from the CALSTARS Appropriation File. These totals should balance to the SCO Adjusted Balance if there are no reconciling items.

**Budget/Adjust/Advance:** The amount shown is a sum of the following Appropriation File Financial Fields: Budget, Revisions, Reserve, Reversion, Allocated to Units, Allocated from HQ, Estimated Reimbursements, and Estimated Revenue.

EXHIBIT III-DB2

| REPORT NAME: **SCO/CALSTARS Monthly Reconciliation Report** | REPORT NO: **CSTARDB2** |

**FINANCIAL ELEMENTS (Continued):**

**BALANCE PER CALSTARS: (Continued)**

**Receipt/Disbursements:** The amount shown is a sum of the following Appropriation File Financial Fields: Net Transfer, Earned Reimbursements, Earned Revenue, Expenditures, Encumbrances, Obligations, and Allocated Encumbrances (annual or monthly).

**Balances:** The amount is a sum of the Budget/Adjust/Advance and Receipt/Disbursements fields above.

**Adjustment to CALSTARS Accounts:** This worksheet area is designed for agencies to list the reconciling items and their effect on each of the columns. In the Date Corrected area list the batch and FM the correction is recorded.

**CALSTARS Final Adjusted Balance:** If reconciling items were entered above, use this section to summarize the Balance per CALSTARS and the Adjustment to CALSTARS Accounts. The Balances column should match the SCO Final Adjusted Balance when each account is fully reconciled.

**SIGNATURE AREA:** Once the reconciliation is complete and balanced, the person performing the reconciliation and person reviewing the reconciliation should sign and date in the appropriate places.

**MESSAGES:** The report appends the SCO Account Information from the AS Table to each record from the Document and Appropriation File. These records are then matched to the SCO Agency File for reporting. There are four possible results when matching records between SCO and CALSTARS and the resulting condition is indicated by a message printed on the bottom of the report. The messages are as follows:

AS TABLE NOT FOUND OR NO CALSTARS SCO ACCOUNT DATA

SCO ACCOUNT DATA - FOUND NO CALSTARS DATA

CALSTARS SCO ACCOUNT DATA - FOUND NO SCO DATA

MATCHING SCO AND CALSTARS SCO ACCOUNT DATA FOUND

A comparison is also done between the amounts shown in the Balances column of the SCO ADJUSTED BALANCE and the BALANCE PER CALSTARS lines. If they do not equal, the message "OUT OF BALANCE BY $" is printed in the bottom right corner of the report.

See the Special Notes area for a discussion on the other columns.

**SPECIAL NOTES:**

This report is sorted by the SCO Account Section coding. Records with no SCO Account Section coding (AS TABLE NOT FOUND OR NO CALSTARS SCO ACCOUNT DATA) are located in the front of the report.

CALSTARS records with a Source of **4***nnnnn*, **58***nnnn* or **9***nnnnn* do not have Source displayed on the report.

For reconciliation purposes, it is not necessary to manually add prior year balances to current year balances. Prior year balances are included in the DB2 amounts.

EXHIBIT III-DB2 (Continued)

```
CSTARDB2 9990 (DEST: AA SPEC) PM, ,0,0,0,0,   ,2005,    ,        ,        ,       ,        ********** RUN:10/26/05 TIME:15:03
FISCAL MONTH:  03 SEPTEMBER      ********************************** FND(ALL)* GL(2005)
                                      DEPARTMENT OF AIR QUALITY (9990)
                                   SCO/CALSTARS MONTHLY RECONCILIATION REPORT
                                            AS OF 09/30/05
****************************************************************************************************************** PAGE   14
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF    CAT         PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2005  001    90                                          F   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF    CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY   APPN-SYM
               9990       0001          2005  001                                            90    2005  801

                                                        BUDGET/ADJUST       RECEIPT/
                                            GL ACCT        ADVANCE        DISBURSEMENTS         BALANCES

ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:      $   13,410,000.00      1,017,988.10-       12,392,011.90
APPLY:  CURRENT YEAR ACCRUALS:
    DUE FROM OTHER FUNDS OR APPROPRIATIONS      1400                                391,009.15-          391,009.15-

     TOTAL ACCRUALS                                       $         0.00           391,009.15-          391,009.15-

SCO ADJUSTED BALANCE                                       $   13,410,000.00      1,408,997.25-       12,001,002.75
                                            DATE
  ADJUSTMENT TO SCO ACCOUNTS:             CORRECTED
  _____  _____  $_____   _____   _____
  _____  _____  $_____   _____   _____
  _____  _____  $_____   _____   _____
  _____  _____  $_____   _____   _____
  _____  _____  $_____   _____   _____

  SCO FINAL ADJUSTED BALANCE                             $_____   _____   _____

BALANCE PER CALSTARS                                      $   13,410,000.00      1,114,569.12-       12,295,430.88
                                            DATE
  ADJUSTMENT TO CALSTARS ACCOUNTS:        CORRECTED
  _____  _____  $_____   _____   _____
  _____  _____  $_____   _____   _____
  _____  _____  $_____   _____   _____
  _____  _____  $_____   _____   _____
  _____  _____  $_____   _____   _____

  CALSTARS FINAL ADJUSTED BALANCE                        $_____   _____   _____


_____  _____  _____  _____
SIGNATURE OF PERSON PERFORMING RECONCILIATION        DATE         SIGNATURE OF PERSON REVIEWING RECONCILIATION      DATE
*****************************************************************************************************************************
MATCHING SCO AND CALSTARS SCO ACCOUNT DATA FOUND                             OUT OF BALANCE BY: $     294,428.13-
*****************************************************************************************************************************
```

EXHIBIT III-DB3

**NOTE:** The DB3 consists of three parts:
Fund Level Accruals
Appropriation Adjustments and Accruals
General Ledger Account Verification
Although these sections are described separately, all three may be produced when the DB3 is requested.

| REPORT NAME: | **SCO/CALSTARS Auto Year End Report** | REPORT NO: **CSTARDB3** |
|---|---|---|
| **PURPOSE:** | Consolidates year-end accruals and adjustments for electronic transmittal to SCO in lieu of hard copies of Reports 1, 2, 3, 5 and 15. | |
| **DESCRIPTION:** | The report gathers accrual and adjustment data from the CALSTARS Appropriation, Document, Subsidiary, General Ledger, and FM13 On-line HY Files as well as from two SCO Agency Files for the purpose of preparing a year-end electronic transmittal of accruals and adjustments to SCO for Governmental Cost Funds (including Bond Funds with Fund Source "B"). Records are combined primarily using the CALSTARS SCO Account Segment data in the Appropriation Symbol Table record to match like SCO Account information. <br><br>The report is divided into three sections. Two sections of the report, the Fund Level Accruals and the Appropriation Adjustments and Accruals, will show up to eleven edits that may be used to identify and reconcile out of balance accounts that are non-transmittable. Nine automated year-end transaction codes, TC 750 – TC 760, are available to post items such as Prepayments to the Architecturel Revolving Fund (ARF) or Report 3 adjustments. See Volume 7, Chapter IV-B for more information about this process. | |

**REPORT REQUEST OPTIONS:**

**Report Period:**

**FM:** PY
**P:** T=Transmittable records; N=Non-transmittable records; Blank=All records.

**Level of Detail:**

| Index (I) | Program (P) | Object/Source(O/S) | Fund (F) |
|---|---|---|---|
| Not Applicable | 0-No Appropriation Titles | Not Applicable | Not Applicable |
| | 1-Prints Appropriation Titles on Appn Adjust & Accruals section | | |

**Fund Selection:** Blank (all Funds) or any valid Fund

**GLAN Selection:** Used to select a specific enactment year.
Blank (all Enactment Years) or any valid 4-digit Enactment Year.

**Additional Report Selection Options:** Not applicable

**Destination Options:** All available output media (ROPES Queue RDD1; Report Class A)

**E1 (Electronic Storage) Report Request Options**: E1 options are limited to the following:

Report Period FM: All options available
P: Blank only
Fund Selection: Blank only
GLAN Selection: Blank only

---

EXHIBIT III-DB3

| REPORT NAME: **SCO/CALSTARS Auto Year End Report** | REPORT NO: **CSTARDB3** |
|---|---|

**FINANCIAL ELEMENTS:**

The report is divided into three sections: Fund Level Accruals, Appropriation Adjustments and Accruals, and General Ledger Account Verification. Typically the Fund Level Accruals and the General Ledger Account Verification will each be a single page. The edits may show under Fund Level Accruals and/or Appropriation Adjustments and Accruals. Each page of the report has a Header and a Body of Report.

**SECTION 1:**

   **FUND LEVEL ACCRUALS:**

      An example of the Fund Level Accruals section of the Automated SCO Year-end Report is displayed on page III-D-20.

      **HEADER:**

         **SCO Account:** This is the SCO account information used to consolidate and match fund level adjustments and accruals data to CALSTARS data for this report. The following SCO fields are displayed: ORG, FUND, SUB-FD.

         **CALSTARS:** This is the CALSTARS account information. The following CALSTARS fields are displayed: ORG, SEC, FUND, FD-DTL.

      **BODY OF REPORT:**

         **Current Year Accruals:** The balance of fund level accruals for current year (Year End Report 1 items) by GL Acct/ Subsidiary and GL Amount.

         **Total Accruals Less Revolving Fund:** The balance of fund level accruals and adjustments for current year less the balance of GL 1130 (ORF book balance). The balance must be $0 to transmit fund data to SCO electronically.

**REPORT OF EDIT MESSAGES**

The Fund Level Accruals and Appropriation Adjustments and Accruals sections of the report may contain up to eleven edits under the Report of Edit Messages area (lower left). Most of the edits are fatal; one record containing an error(s) in a fund prevents the entire fund from being transmitted. The edit messages are:

    Fund level accruals not balanced

    GL 1110 or GL 1130 has abnormal balance

    GL 1600 requires subsidiary

    Subsidiary does not contain a valid fund per D22 table

    Subsidiary not in D32 table

    General Ledger not in D31 table

EXHIBIT III-DB3

| REPORT NAME:   **SCO/CALSTARS Auto Year End Report** | REPORT NO:  **CSTARDB3** |
|---|---|

**SECTION 1 (Continued):**

**FUND LEVEL ACCRUALS (Continued):**

**SPECIAL NOTES:**

A final reconciliation of document file subsidiaries to GL subsidiaries (D09 or D10 report to G02 or S01 report) must be done to ensure proper transmittal of data to SCO, particularly for GL 1400 documents.

Each accrual and adjustment should have a unique Document Number.  However, TC 174 (Reimbursement Accrual) must have a unique document number when the Subsidiary changes.

Null reports are produced when there are no records to report (**Blank**, **N**, & **T** options). Pages with all $0 amounts are produced when accruals or adjustments net to $0 by GL and subsidiary.

The automated year-end transaction codes (TC 750 – TC 760) may be posted the same day the electronic transmittal is requested (CALSTARS Menu F.2); however, it is not recommended.

The automated year-end transaction codes (TC 750 – TC 760) may be posted the same day as the report is requested (A1 option).

This report is only available at PY option and may not be available until approximately July 7.

The following General Ledgers are displayed when the first 4 digits of the Subsidiary match the fund of the report:
   GL 1420
   GL 3115

The following General Ledgers are displayed when the first 4 digits of the Subsidiary do not match the fund of the report:
   GL 1410
   GL 3114

The following General Ledgers are displayed based on the lower level general ledgers from the first 4 digits of the subsidiary:

   GLs 1510, 1540, 1590 from TCs that post to GL 1500
   GLs 1741, 1742, 1749 from TCs that post to GL 1740
   GLs  2111, 2112, 2113, 2114, 2119 from TCs that post to GL 2110
   GLs 2143, 2149 from TCs that post to GL 2140
   GLs 3410, 3420 from TCs that post to GL 3400

GL 3510 is hard coded from TCs that post to GL 3500.

The following GL accounts do not display subsidiaries on the DB3 report:

   Contra accounts to 1600 that report subsidiary (e.g. 1319, 1315) at year-end.

   GL 1330 (even if attached to a loan liquidation 2110 or 2140)
   GL 1750
   GL 2120

Prepayments to ARF (subsidiary 0602) must be reported using automated year-end TC 750.

---

EXHIBIT III-DB3

| REPORT NAME:   **SCO/CALSTARS Auto Year End Report** | REPORT NO:  **CSTARDB3** |
|---|---|

**SECTION 1 (Continued):**

   **FUND LEVEL ACCRUALS (Continued):**

   **SPECIAL NOTES:**

   The **0** preceding the GL subsidiary for GL 1600 (e.g. GL 1600.01319) is not displayed on the report, but is displayed on the electronic transmittal.

   Auto year-end TC's 750 – 760 are not reversed in the new year.

   When the DB3 Report is ordered with Enactment Year in the GLAN field, the Fund Level Accruals section is not produced.

   **REPORT SORT:**

| SCO DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL |
|---|---|---|---|
| Organization | None | Yes | No |
| Section | None | Yes | No |
| Fund | None | Yes | No |
| Sub-fund/Fund | None | Yes | No |

EXHIBIT III-DB3

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,   ,   ,   ,      ,        ,       ,       ********** RUN:07/29/05 TIME:10:07
PRIOR FISCAL YEAR:  2004         ****************************** FND(ALL)* GL(ALL)*
                                          DEPARTMENT OF AIR QUALITY  (9990)
                                          AUTOMATED SCO YEAR-END REPORT
                                                 AS OF 06/30/05
****************************************************************************************************************** PAGE    1
    FUND LEVEL ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD
               9990       0001
 CALSTARS:     ORG   SEC  FUND  FD-DTL
               9990        0001
*****************************************************************************************************************************
                                                GL ACCT/            GENERAL LEDGER
                                                SUBSIDIARY             AMOUNT                           BALANCE

 CURRENT YEAR ACCRUALS:
  GENERAL CASH                                  1110                  314,885.48
  REVOLVING FUND CASH                           1130                   26,364.03
  ACCOUNTS RECEIVABLE OTHER                     1319                  920,279.57
  PROVISION FOR DEFERRED REC / A/R - OTHER      1600.1319            920,279.57-
  PREPAYMENT TO ARCHITECTURE REVOLVING FUND     1730.0602             28,000.00
  DUE TO OTHER FUNDS                            3114.0094                644.00-
  REIMBURSEMENTS COLLECTED IN ADVANCE           3420                 120,436.00-
  UNCLEARED COLLECTIONS                         3730                 193,805.48-
  RESERVE FOR PREPAID ITEMS                     5330.0602             28,000.00-
     TOTAL ACCRUALS LESS REVOLVING FUND                                                                  0.00
```

EXHIBIT III-DB3

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,        ,          ,        ,        ********** RUN:07/29/05 TIME:10:07
PRIOR FISCAL YEAR:  2004         ********************************* FND(ALL)* GL(ALL)*
                                          DEPARTMENT OF AIR QUALITY (9990)
                                          AUTOMATED SCO YEAR-END REPORT
                                               AS OF 06/30/05
************************************************************************************************************** PAGE     15
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
**************************************************************************************************************************
SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF    CAT          PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
              9990       0001          2004  001                 10                               D   C
CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF    CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT     FFY   APPN-SYM
              9990       0001          2004  001                 10                               00     2004  100
**************************************************************************************************************************
                                                      GL ACCT/        BUDGET/ADJUST         RECEIPT/
                                                      SUBSIDIARY      ADVANCE             DISBURSEMENT             BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                23,303,658.00-      14,862,525.39       8,441,132.61-
REVERSE PY ADJUSTMENTS TO SCO                                                  0.00               0.00                0.00
REVERSE PY ACCRUALS                                                           0.00               0.00                0.00
APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
  DUE TO OTHER FUNDS                                  3114.0890              0.00           2,963.00            2,963.00
     TOTAL ADJUSTMENTS                                                       0.00           2,963.00            2,963.00
APPLY:  CURRENT YEAR ACCRUALS:
  ACCOUNTS PAYABLE                                    3010                   0.00       1,267,070.53        1,267,070.53
  DUE TO OTHER APPNS                                  3115                   0.00       1,385,729.73        1,385,729.73
     TOTAL ACCRUALS                                                         0.00       2,652,800.26        2,652,800.26
PENDING BUDGET REVISIONS                                                    0.00               0.00                0.00
SCO ADJUSTED BALANCE                                                 23,303,658.00-      17,518,288.65       5,785,369.35-
BALANCE PER CALSTARS                                                 23,303,658.00-      17,518,288.65       5,785,369.35-

  FUNDED BY REIMBURSEMENTS                            1420                   0.00          90,250.00-               0.00
  ENCUMBRANCES                                        3010                   0.00       1,267,070.53                0.00
```

EXHIBIT III-DB3

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,        ,        ,         ********** RUN:07/29/08 TIME:10:0
PRIOR FISCAL YEAR:  2004          ************************************ FND(ALL)* GL(ALL)*
                                              DEPARTMENT OF AIR QUALITY (9990)
                                               AUTOMATED SCO YEAR-END REPORT
                                                    AS OF 06/30/08
*********************************************************************************************************************** PAGE    20
    APPROPRIATION ADJUSTMENTS AND ACCRUALS:
***********************************************************************************************************************************
SCO ACCOUNT:  ORG      FUND  SUB-FD  EY    REF    CAT        PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
              9990     0001          2007  001    90                                         F   C
CALSTARS:     ORG  SEC FUND  FD-DTL  EY    REF    CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT      FFY  APPN-SYM
              9990     0001          2007  001                                              90      2007 801
***********************************************************************************************************************************
                                                    GL ACCT/      BUDGET/ADJUST        RECEIPT/
                                                    SUBSIDIARY       ADVANCE         DISBURSEMENT          BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:               16,883,169.00      9,962,938.22-       6,920,230.78
REVERSE PY ADJUSTMENTS TO SCO                                                 0.00              0.00               0.00
REVERSE PY ACCRUALS                                                          0.00              0.00               0.00
APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
APPLY:  CURRENT YEAR ACCRUALS:
   GENERAL CASH, REMITTANCE IN TRANSIT             1115                      0.00         65,829.80-          65,829.80-
   DUE FROM OTHER FUNDS                            1410.0006                 0.00        296,163.95-         296,163.95-
   DUE FROM OTHER FUNDS                            1410.0042                 0.00         63,380.83-          63,380.83-
   DUE FROM OTHER FUNDS                            1410.0044                 0.00         80,271.33-          80,271.33-
   DUE FROM OTHER APPNS                            1420                      0.00      2,444,264.90-       2,444,264.90-
   DUE FROM OTHER GOVERNMENTAL ENTITIES            1590                      0.00            225.00-             225.00-
        TOTAL ACCRUALS                                                      0.00      2,950,135.81-       2,950,135.81-
PENDING BUDGET REVISIONS                                                    0.00              0.00               0.00
SCO ADJUSTED BALANCE                                                16,883,169.00     12,913,074.03-       3,970,094.97
BALANCE PER CALSTARS                                                16,883,169.00     12,913,074.03-       3,970,094.97
```

EXHIBIT III-DB3

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,   ,        ,       ,       ,       ********** RUN:07/29/08 TIME:10:07
PRIOR FISCAL YEAR:  2007        ********************************** FND(ALL)* GL(ALL)*
                                          DEPARTMENT OF AIR QUALITY (9990)
                                          AUTOMATED SCO YEAR-END REPORT
                                               AS OF 06/30/08
******************************************************************************************************************** PAGE      1
     GENERAL LEDGER ACCOUNT VERIFICATION:
********************************************************************************************************************************
 FUND:        0001      GENERAL FUND
********************************************************************************************************************************
      GL ACCT             DESCRIPTION                        DEBITS              CREDITS
      -------   ------------------------------------   -------------------   -------------------
       1110     GENERAL CASH                                314,241.48                  0.00
       1130     REVOLVING FUND CASH                          26,364.03                  0.00
       1115     GENERAL CASH, REMITTANCE IN TRANSIT          65,829.80                  0.00
       1190     CASH ON HAND                                     50.00                  0.00
       1311     ACCOUNTS/REC - ABATEMENTS                       204.00                  0.00
       1312     ACCOUNTS RECEIVABLE - REIMBURSEMENTS            880.00                  0.00
       1319     ACCOUNTS RECEIVABLE OTHER                    920,279.57                 0.00
       1400     DUE FROM OTHER FUNDS OR APPROPRIATIONS     6,848,694.78                 0.00  D
       1500     DUE FROM OTHER GOVERNMENTS                    1,185.00                  0.00
       1600     PROVISION FOR DEFERRED RECEIVABLES               0.00            920,279.57
       1710     EXPENSE ADVANCES                              7,263.10                  0.00
       1730     PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS  28,000.00                  0.00  F
       3010     ACCOUNTS PAYABLE                                 0.00          2,823,618.29
       3020     CLAIMS FILED                                     0.00            311,448.99
       3110     DUE TO OTHER FUNDS OR APPROPRIATIONS              0.00         11,190,981.11  D
       3400     ADVANCE COLLECTIONS                               0.00            120,436.00  D
       3730     UNCLEARED COLLECTIONS                             0.00            193,805.48
       5330     RESERVE FOR PREPAID ITEMS                         0.00             28,000.00  D
       55XX     FUND BALANCE                              7,375,577.68                  0.00  E

      *TOTAL FUND 0001                                   15,588,569.44          15,588,569.44


          FOOTNOTE D:  AMOUNTS WILL NOT RECONCILE TO G02 ONCE AUTO YE TC'S POST
          FOOTNOTE E:  GL 55XX MAY OR MAY NOT RECONCILE TO THE G02 REPORT; REFER TO CPM VOLUME 7, CHAPTER IV-B FOR CLARIFICATION
          FOOTNOTE F:  AGENCIES MUST REPORT PREPAY TO ARF (AUTO YEAR END TC 750).
```

EXHIBIT III-D01

| REPORT NAME: | **Document Report of Encumbrances, Obligations and Payables** | REPORT NO: **CSTARD01** |
|---|---|---|

| **PURPOSE:** | Provides information to assist in monitoring the status of individual liabilities. |
|---|---|

| **DESCRIPTION:** | The D01 Report displays Document File records for the following General Ledgers: 3010, 3040, 3110, 3210, 3220, 3290, 3730, 6150 and 6170.  See the D05 Report for GL 3020. |
|---|---|

**REPORT REQUEST OPTIONS:**

  **Report Period:**

   **FM:** CM, PM or PY
   **P:** Not Applicable

  **Level of Detail:**

| Index (I) | Program (P) | Object/Source(O/S) | Fund  (F) |
|---|---|---|---|
| 0-No Organization | 0-All Records | Not Applicable | 1-Fund |
| 1-Section | 1-Project | | 2-Fund Detail |
| | 2-Work Phase | | |

  **Fund Selection:** Blank (all Funds) or any valid Fund

  **GLAN Selection:** Blank (all GLs), 3010, 3040, 3110, 3210, 3220, 3290, 3730, 6150 or 6170

  **Additional Report Selection Options:**

   **Index Range:** Enter the Index or range of Indexes.  Leave blank for all Indexes.

   **PCA Range:** Enter the PCA or range of PCAs.  Leave blank for all PCAs.

   **OBJ Range:** Enter the Object Detail or range of Object Details.  Leave blank for all Object Details.

   **FFY Selection:** Enter the FFY or leave blank for all FFYs.

   **PRJ/WP Selection:** Enter the Project and Work Phase independently, or a combination of Project and Work Phase.  Leave blank for all Project/Work Phases.

  **Destination Options:** All available output media

  **E1 (Electronic Storage) Report Request Options**: E1 options are limited to the following:

   Report Period FM: PM or PY
   Level of Detail: All options available
   Fund Selection: Blank only
   GLAN Selection: Blank only
   Additional Report Selection Options: All selections and ranges – Blank only